



**WHITLEY COUNTY
FISCAL COURT**

2008-2009

ANNUAL BUDGET

ORDINANCE 2008-06

Budget of WHITLEY COUNTY FISCAL COURT

Summary Analysis Of Appropriations

Fiscal Year 2008-2009

Category	Purpose	Budget Appropriation	%Fund Budget
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General Fund

5000	GENERAL GOVERNMENT	1,235,832.00	30.76%
5100	PROTECTION TO PERSONS AND PROPERTY	675,920.00	16.82%
5200	GENERAL HEALTH AND SANITATION	606,150.00	15.09%
5300	SOCIAL SERVICES	14,000.00	.35%
7700	LEASES	674,050.00	16.78%
9100	GENERAL SERVICES	187,400.00	4.66%
9200	CONTINGENT APPROPRIATIONS	345,000.00	8.59%
9400	FRINGE BENEFITS	279,550.00	6.96%
Total General Fund		4,017,902.00	

Road Fund

5000	GENERAL GOVERNMENT	14,400.00	56%
6100	ROADS	1,980,227.00	77.62%
7700	LEASES	176,530.00	6.92%
9100	GENERAL SERVICES	46,000.00	1.80%
9200	CONTINGENT APPROPRIATIONS	109,488.00	4.29%
9400	FRINGE BENEFITS	179,900.00	7.05%
9500	DIST. TO OTHER GOV. AGENCIES	44,800.00	1.76%
Total Road Fund		2,551,345.00	

Jail Fund

5100	PROTECTION TO PERSONS AND PROPERTY	1,616,052.00	63.01%
7200	DEBT SERVICE	486,440.00	18.97%
9100	GENERAL SERVICES	71,250.00	2.78%
9200	CONTINGENT APPROPRIATIONS	40,226.00	1.57%
9400	FRINGE BENEFITS	350,700.00	13.67%
Total Jail Fund		2,564,668.00	

Budget of WHITLEY COUNTY FISCAL COURT

Summary Analysis Of Appropriations

Fiscal Year 2008-2009

Category	Purpose	Budget Appropriation	%Fund Budget
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Local Government Economic Assistance Fund

5000	GENERAL GOVERNMENT	200,200.00	31.80%
6100	ROADS	187,550.00	29.79%
9200	CONTINGENT APPROPRIATIONS	241,722.00	38.40%
Total L.G.E.A. Fund		629,472.00	

Ambulance Fund

5100	PROTECTION TO PERSONS AND PROPERTY	924,175.00	69.37%
9100	GENERAL SERVICES	32,000.00	2.40%
9200	CONTINGENT APPROPRIATIONS	56,725.00	4.26%
9400	FRINGE BENEFITS	319,300.00	23.97%
Total Ambulance Fund		1,332,200.00	

Forestry

5000	GENERAL GOVERNMENT	100.00	1.15%
5100	PROTECTION TO PERSONS AND PROPERTY	4,000.00	45.90%
9200	CONTINGENT APPROPRIATIONS	4,615.00	52.95%
Total Forestry Fund		8,715.00	

Occupational Tax Fund

5000	GENERAL GOVERNMENT	117,900.00	5.85%
9200	CONTINGENT APPROPRIATIONS	42,225.00	2.10%
9400	FRINGE BENEFITS	26,250.00	1.30%
9500	DIST. TO OTHER GOV. AGENCIES	1,828,125.00	90.75%
Total Occup. Tax Fund		2,014,500.00	

Tourist Tax Fund

5400	RECREATION AND CULTURE	52,100.00	95.95%
9200	CONTINGENT APPROPRIATIONS	2,200.00	4.05%
Total Tourist Tax Fund		54,300.00	

Budget of WHITLEY COUNTY FISCAL COURT

Summary Analysis Of Appropriations

Fiscal Year 2008-2009

Category	Purpose	Budget Appropriation	%Fund Budget
911 Fund			
5100	PROTECTION TO PERSONS AND PROPERTY	455,700.00	67.30%
9200	CONTINGENT APPROPRIATIONS	103,800.00	15.33%
9400	FRINGE BENEFITS	117,600.00	17.37%
Total 911 Fund Fund		677,100.00	
TOTAL BUDGETED APPROPRIATIONS			
	Total General Fund	4,017,902.00	29.01%
	Total Road Fund	2,551,345.00	18.42%
	Total Jail Fund	2,564,668.00	18.52%
	Total L.G.E.A. Fund	629,472.00	4.54%
	Total Ambulance Fund	1,332,200.00	9.62%
	Total Forestry Fund	8,715.00	0.06%
	Total Occup. Tax Fund	2,014,500.00	14.54%
	Total Tourist Tax Fund	54,300.00	0.39%
	Total 911 Fund Fund	677,100.00	4.89%
	Grand Total All Funds	13,850,202.00	100.0%

WHITLEY COUNTY FISCAL COURT

Estimated Receipts

Fiscal Year 2008-2009

Source	Code	General	Road	Jail	L.G.E.A.	Ambulance	Forestry	Occup Tax	Tourist Tax	911 Fund	Total
REAL ESTATE, SHERIFF	4101	675,000.00									675,000.00
TANGIBLE PERSONAL PROP - SHERIFF	4102	180,000.00									180,000.00
MOTOR VEHICLE-COUNTY CLERK	4103	132,295.00									132,295.00
DELINQUENT TAX-COUNTY CLERK	4104	50,685.00									50,685.00
TANGIBLE PERS. PROP-CLERK	4106	2,000.00									2,000.00
UNMINED MINERALS SHERIFF	1107	34,000.00									34,000.00
TIMBERLAND TAX	4119					4,000.00					4,000.00
OTHER AD VALOREM	4120	28,000.00									28,000.00
ADVERTISING COST	4121	1,200.00									1,200.00
BANK FRANCHISE DEPOSIT TAX	4130	90,640.00									90,640.00
OCCUPATIONAL LICENSE FEE / TAX	4134						3,800,000.00				3,800,000.00
DEED TRANSFER	4135	40,802.00									40,802.00
TRANSIENT ROOM TAX	4138							51,000.00			51,000.00
911 FEES	4140									362,000.00	362,000.00
T.V.A	4203	17,000.00									17,000.00
NATIONAL FOREST	4205		89,500.00								89,500.00
IN JEJU PAYMENT	4210	59,000.00									59,000.00
EXCESS FEES - CLERK	4302	134,590.00									134,590.00
EXCESS FEES - SHERIFF	4304	100.00									100.00
OTHER PERMIT	4411	100.00									100.00
CABLE VISION FRANCHISE FEE	4417	17,900.00									17,900.00
WASTE HAUL PERMITS	4410	125.00									125.00
OMITTED PROPERTY TAX	4501	5,000.00									5,000.00
FEDERAL GRANT	4604	5,000.00									5,000.00
STATE REIMBURSEMENT	4506		117,350.00								117,350.00
LEGDF GRANT FUNDS	4508				200,200.00						200,200.00
STATE GRANT	4510	54,200.00						10,700.00			64,900.00
3% EMERGENCY MONEY - CO ROAD AID	4513		100.00								100.00
ENERGY RECOVERY ROAD FUND	4515		100.00								100.00
TRUCK LICENSE DISTRIBUTION	4516		228,486.00								228,486.00
DRIVERS LICENSE REFUND	4517		3,300.00								3,300.00
COUNTY ROAD AID	4518		1,167,532.00								1,167,532.00
MUNICIPAL ROAD AID-LINING	4519		64,877.00								64,877.00
ELECTION REFUND	4520	10,800.00									10,800.00
APPEALS BOARD	4521	1,000.00									1,000.00
LEZAL PROCESS TAX	4522	375.00									375.00
STRIPMINE RECEIPTS	4526		4,000.00								4,000.00
LGEA COAL PRODUCTION	4527				265,000.00						265,000.00

WHITLEY COUNTY FISCAL COURT

Estimated Receipts

Fiscal Year 2008-2009

Source	Code	General	Road	Jail	L.G.E.A.	Ambulance	Forestry	Occup. Tax	Tourist Tax	911 Fund	Total
308,000.00											
LBGA - MINERAL TAX	4529										308,000.00
ADC SPACE RENTAL	4532	108,900.00									108,900.00
JAIL OPERATION PAY (ALLOTMENT)	4533			113,000.00							113,000.00
JAIL MEDICAL PAYMENTS	4534			57,000.00							57,000.00
COURT COSTS JAIL OPERATION	4535			10,000.00							10,000.00
INTERCITY JAIL CONTRACTS	4536			250,000.00							250,000.00
D.U.I. FEES FROM STATE	4538			6,000.00							6,000.00
DEES REIMBURSEMENT	4541	1,000.00									1,000.00
FEDERAL DES/EMA REIMBURSEMENT	4542	10,000.00									10,000.00
CLASS D FELONS	4557			790,000.00							790,000.00
INTER-LOCAL AGREEMENTS	4558	2,800.00									2,800.00
COURT FACILITY FEE	4561	30.00									30.00
WIRELESS TELEPHONE 911 SURCHARGE	4562									135,000.00	135,000.00
CCOUNTY POLICE/SHERIFF SUPPLEMENT	4568	100.00									100.00
COURT COST SUPPLEMENT	4567			16,000.00							16,000.00
AMBULANCE SERVICE	4608				1,145,000.00						1,145,000.00
WORK RELEASE	4616			100.00							100.00
INGARCERATION FEES - CIRCUIT COURT	4624			500.00							500.00
JAIL BOND ACCEPTANCE FEE	4633			13,500.00							13,500.00
PRISONER REIMBURSEMENT - BOOK IN FEE	4634			53,000.00							53,000.00
VENDING COMMISSION	4701	1,000.00									1,000.00
TELEPHONE COMMISSION	4732										
REIMBURSEMENT	4727	1,000.00									1,000.00
DC/NATIONS	4728	2,000.00	100.00								2,100.00
MISCELLANEOUS REVENUE	4731	1,000.00	1,000.00								2,000.00
CCBRA INSURANCE REIMBURSEMENT	4733	13,000.00				1,000.00					14,000.00
OFF TRACK BETTING COMMISSIONS	4770	12,000.00									12,000.00
OTHER-MEDICAL COST RECOVERED	4799			3,000.00							3,000.00
INTEREST EARNED	4806	20,000.00	25,000.00	2,500.00	1,000.00	500.00	115.00	15,000.00	300.00	5,000.00	75,415.00
TOTAL ESTIMATED REVENUES		1,692,642.00	1,701,345.00	1,343,790.00	780,200.00	1,157,200.00	4,115.00	3,815,000.00	51,300.00	502,100.00	11,047,602.00
SURPLUS, PRIOR YEAR	4901	1,650,000.00	400,000.00	5,000.00	375,000.00	125,000.00	4,600.00	65,000.00	3,000.00	175,000.00	2,802,600.00
TRANSFERS OUT	4909	(1,190,240.00)			(152,728.00)			(1,865,500.00)			(3,581,468.00)
TRANSFERS IN	4910	1,865,500.00	450,000.00	1,215,968.00		50,000.00					3,581,468.00

WHITLEY COUNTY FISCAL COURT

Estimated Receipts

Fiscal Year 2008-2009

Source	Code	General	Road	Jail	L.G.E.A.	Ambulance	Forestry	Occup. Tax	Tourism Tax	911 Fund	Total
TOTAL AVAILABLE RECEIPTS		2,325,260.00	850,000.00	1,220,968.00	(150,728.00)	175,000.00	4,600.00	(1,800,500.00)	3,000.00	175,000.00	2,802,600.00
GRANDTOTAL		4,017,902.00	2,551,345.00	2,564,868.00	829,472.00	1,332,200.00	8,715.00	2,014,500.00	54,300.00	677,100.00	13,850,202.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
General Fund		
01-5001-101-	COUNTY JUDGE EXECUTIVE	79,308.00
01-5001-104-	FINANCE OFFICER	30,700.00
01-5001-106-	COUNTY JUDGE EX., STAFF	42,000.00
01-5001-107-	DIRECTOR OF PROJECTS	28,700.00
01-5001-445-	OFFICE SUPPLIES	38,000.00
01-5001-455-	PETROLEUM PRODUCTS	8,000.00
01-5001-576-	MILEAGE REIMBURSEMENT	7,000.00
01-5001-709-	FURNITURE & FIXTURES	20,000.00
01-5001-723-	VEHICLE - JUDGE EXECUTIVE	30,000.00
01-5001-725-	OFFICE EQUIPMENT	10,000.00
	5001 SubTotal	293,708.00
01-5005-101-	COUNTY ATTORNEY, SALARY	16,800.00
01-5005-165-	COUNTY ATTORNEY, SECRETARY	39,200.00
01-5005-446-	COUNTY ATTORNEY EXPENSE	1,000.00
	5005 SubTotal	57,000.00
01-5010-307-	COUNTY COURT CLERK, AUDIT SERVICE	6,200.00
01-5010-368-	COUNTY COURT CLERK, TAX BILL PREPRATION	3,500.00
01-5010-445-	COUNTY COURT CLERK, SUPPLIES	7,700.00
	5010 SubTotal	17,400.00
01-5015-103-	SHERIFF, DEPUTIES	7,200.00
01-5015-301-	SHERIFF, ACCOUNTING SERVICES\SETTLEMENT	2,000.00
01-5015-307-	SHERIFF, AUDIT SERVICES	10,000.00
01-5015-445-	SHERIFF, COPIER LEASE	4,300.00
01-5015-531-	SHERIFF, BOND PREMIUM	1,300.00
01-5015-563-	SHERIFF, POSTAL CHARGES	12,000.00
01-5015-565-	SHERIFF, PRINTING DELIQUENT TAXES	15,000.00
01-5015-566-	SHERIFF, REIMBURSEMENT	356,024.00
01-5015-592-	SHERIFF VEHICLE REPAIRS	10,000.00
	5015 SubTotal	417,824.00
01-5020-101-	CORONER, SALARY	15,000.00
01-5020-445-	CORONER, SUPPLIES	10,000.00
	5020 SubTotal	25,000.00
01-5025-101-	MAGISTRATES, SALARY	38,400.00
01-5025-167-	FISCAL COURT CLERK	300.00
01-5025-332-	FISCAL COURT, LEGAL FEES	1,000.00
01-5025-537-	JUDGEMENTS	1,000.00
	5025 SubTotal	40,700.00
01-5030-367-	PVA, STATUTORY CONTRIBUTION	50,400.00
	5030 SubTotal	50,400.00
01-5035-191-	BOARD OF ASSESSMENT	2,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
	5035 SubTotal	2,000.00
01-5040-102-	COUNTY TREASURER	45,200.00
01-5040-302-	COUNTY TREASURER, ADVERTISING	4,500.00
	5040 SubTotal	49,700.00
01-5060-101-	CIRCUIT CLERK, LAW LIBRARY FEE	600.00
	5060 SubTotal	600.00
01-5065-192-	ELECTION OFFICERS	16,800.00
01-5065-347-	POLLING PLACE	1,500.00
01-5065-565-	ELECTION EXPENSE	35,000.00
	5065 SubTotal	53,300.00
01-5080-185-	COURTHOUSE JANITORS	39,200.00
01-5080-406-	COURTHOUSE SUPPLIES	10,000.00
01-5080-573-	TELEPHONE	35,000.00
01-5080-578-	UTILITIES	40,000.00
01-5080-585-	COURTHOUSE MAINTENANCE	100,000.00
01-5080-741-	JUDICIAL CENTER (AOC)	4,000.00
	5080 SubTotal	228,200.00
01-5102-314-	JUVENILE HOUSING-CONTRACTS	125,000.00
	5102 SubTotal	125,000.00
01-5105-435-	WCPD - SUPPLIES & EQUIPMENT	1,000.00
01-5105-455-	WCPD - PETROLEUM PRODUCTS	1,000.00
01-5105-481-	WCPD - UNIFORMS	2,500.00
01-5105-595-	WCPD - EDUCATION PROGRAMS	2,000.00
	5105 SubTotal	6,500.00
01-5121-566-	VOLUNTEER FIRE DEPARTMENTS	32,000.00
	5121 SubTotal	32,000.00
01-5135-107-	DEM DIRECTOR, SALARY	25,670.00
01-5135-420-	DEM SUPPLIES & SERVICES	25,000.00
01-5135-455-	DEM - PETROLEUM PRODUCTS	7,000.00
01-5135-573-	DEM, TELEPHONE	250.00
	5135 SubTotal	57,920.00
01-5140-742-	AMBULANCE BUILDING CONSTRUCTION	450,000.00
	5140 SubTotal	450,000.00
01-5175-903-	PUBLIC ADVCCACY	4,500.00
	5175 SubTotal	4,500.00
01-5205-102-	DOG WARDEN	25,000.00
01-5205-446-	DOG WARDEN EQUIP. & SUPPLIES	18,000.00
01-5205-455-	DOG WARDEN - PETROLEUM PRODUCTS	7,000.00
01-5205-566-	ANIMAL SHELTER	20,000.00
	5205 SubTotal	70,000.00
01-5212-366-	SOLID WASTE GRANT	5,000.00
01-5212-366-A	LITTER ABATEMENT GRANT	54,200.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
01-5212-366-B	DUMP CLEANUP	120,000.00
	5212 SubTotal	179,200.00
01-5215-185-	SOLID WASTE COORDINATOR	3,950.00
01-5215-366-	SOLID WASTE EXPENSE	3,000.00
01-5215-398-	SOLID WASTE CONTACT SERVICES	100,000.00
	5215 SubTotal	106,950.00
01-5220-743-	WATER LINE CONSTRUCTION	250,000.00
	5220 SubTotal	250,000.00
01-5330-308-	AUTOPSIES	10,000.00
01-5330-344-	PAUPER BURIALS	4,000.00
	5330 SubTotal	14,000.00
01-7700-602-	PRINCIPAL ON LEASE	636,600.00
01-7700-606-	INTEREST ON LEASE	37,450.00
	7700 SubTotal	674,050.00
01-9100-299-	COBRA PASS THRU	13,000.00
01-9100-302-	GENERAL SERVICES, ADVERTISING	4,000.00
01-9100-307-	AUDITING SERVICES	50,000.00
01-9100-503-	BANK CHARGES	100.00
01-9100-521-	INSURANCE	84,000.00
01-9100-551-	MEMBERSHIPS	11,000.00
01-9100-567-	BOND PERMIT REFUNDS	19,300.00
01-9100-569-	REGISTRATIONS, CONFERENCES, TRAINING,ETC	5,000.00
01-9100-599-	MISCELLANEOUS	1,000.00
	9100 SubTotal	187,400.00
01-9200-999-	RESERVE FOR TRANSFER	345,000.00
	9200 SubTotal	345,000.00
01-9400-201-	SOCIAL SECURITY	34,000.00
01-9400-202-	RETIREMENT	69,000.00
01-9400-203-	EMPLOYEE INSURANCE	104,700.00
01-9400-208-	UNEMPLOYMENT INSURANCE	5,200.00
01-9400-208-A	UNEMPLOYMENT INSURANCE - SHERIFF	7,100.00
01-9400-208-B	UNEMPLOYMENT INSURANCE - CLERK	5,550.00
01-9400-209-	WORKER'S COMPENSATION	11,000.00
01-9400-209-A	WORKER'S COMPENSATION - SHERIFF	36,000.00
01-9400-209-B	WORKER'S COMPENSATION - CLERK	2,000.00
01-9400-212-	TRAINING BENEFITS	5,000.00
	9400 SubTotal	279,550.00
	Total General Fund	4,017,902.00

Road Fund

02-5025-210-	MAGISTRATE EXPENSE ALLOWANCE	14,400.00
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WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
	5025 SubTotal	14,400.00
02-6103-102-	ROAD SUPERVISOR	44,200.00
	6103 SubTotal	44,200.00
02-6105-143-	ROAD WORKERS	305,000.00
02-6105-311-	CONTRACTED WORK, ROADS	950,000.00
02-6105-311-D	CONTRACT WORK ROADS - UNICORPORATED	64,877.00
02-6105-312-	CONTRACTED WORK, BRIDGES	117,250.00
02-6105-364-	RENTALS	100.00
02-6105-409-	STONE, GRAVEL AND HAUL	100,000.00
02-6105-429-	GAS AND OIL	120,000.00
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	47,000.00
02-6105-457-	TILE AND PIPE	32,000.00
02-6105-469-	SIGNS	8,500.00
02-6105-479-	TIRES AND TUBES	10,000.00
02-6105-481-	UNIFORMS	11,200.00
02-6105-537-	JUDGEMENTS	1,000.00
02-6105-566-	REIMBURSEMENT	500.00
02-6105-569-	TRAINING	300.00
02-6105-573-	TELEPHONE	200.00
02-6105-578-	UTILITIES	10,000.00
02-6105-588-	MAINTENANCE OF EQUIPMENT	57,000.00
02-6105-599-	MISCELLANEOUS	1,000.00
02-6105-723-	CAPITAL OUTLAY EQUIPMENT	100,000.00
	6105 SubTotal	1,935,927.00
02-6107-311-	3% EMERGENCY MONEY CONTRACT ROAD WORK	100.00
	6107 SubTotal	100.00
02-7700-602-	PRINCIPAL ON LEASE	171,100.00
02-7700-606-	INTEREST ON LEASE	5,430.00
	7700 SubTotal	176,530.00
02-9100-521-	INSURANCE	46,000.00
	9100 SubTotal	46,000.00
02-9200-999-	RESERVE FOR TRANSFER	109,488.00
	9200 SubTotal	109,488.00
02-9400-201-	SOCIAL SECL RITY	27,900.00
02-9400-202-	RETIREMENT	56,650.00
02-9400-203-	EMPLOYEE INSURANCE	48,200.00
02-9400-208-	UNEMPLOYMENT INSURANCE	5,150.00
02-9400-209-	WORKERS COMPENSATION	42,000.00
	9400 SubTotal	179,900.00
02-9500-902-	SCHOOL BOARD PAYMENT	44,800.00
	9500 SubTotal	44,800.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
		Total Road Fund 2,551,345.00
Jail Fund		
03-5101-101-	JAILER SALARY	81,952.00
03-5101-103-	DEPUTY -CHIEF	30,500.00
03-5101-123-	JAIL PERSONNEL	622,000.00
03-5101-137-	MEDICAL PERSONAL NURSE	41,400.00
03-5101-314-	CONTRACTS WITH COUNTIES	1,000.00
03-5101-334-	BUILDING REPAIRS	10,000.00
03-5101-336-	EQUIPMENT REPAIRS	19,000.00
03-5101-346-	PEST CONTROL	1,500.00
03-5101-411-	CUSTODIAL SUPPLIES	25,000.00
03-5101-423-	FOOD PREPARATION & SERVING EQ.	15,000.00
03-5101-425-	FOOD	342,000.00
03-5101-437-	JAIL LINENS	6,000.00
03-5101-445-	OFFICE SUPPLIES	22,000.00
03-5101-453-	PRISONER HYGIENE	15,000.00
03-5101-455-	PETROLEUM PRODUCTS	21,000.00
03-5101-465-	PRISONER CLOTHING	3,000.00
03-5101-481-	STAFF UNIFORMS	7,000.00
03-5101-537-	JUDGEMENTS	1,000.00
03-5101-549-	MEDICAL SERVICES	125,000.00
03-5101-567-	REFUNDS	100.00
03-5101-573-	TELEPHONE	3,500.00
03-5101-578-	UTILITIES	130,000.00
03-5101-592-	MAINTENANCE & REPAIR-VEHICLES	6,500.00
03-5101-599-	MISCELLANEOUS	100.00
03-5101-703-	COMMUNICATIONS EQUIPMENT	6,500.00
03-5101-723-	VEHICLES	70,000.00
03-5101-741-	OTHER CAPITAL EQUIPMENT	10,000.00
		5101 SubTotal 1,616,052.00
03-7200-601-	PRINCIPAL ON BOND	140,000.00
03-7200-605-	INTEREST ON BOND	346,440.00
		7200 SubTotal 486,440.00
03-9100-521-	INSURANCE	70,000.00
03-9100-551-	DUES-MEMBERSHIPS	750.00
03-9100-569-	STAFF TRAINING	500.00
		9100 SubTotal 71,250.00
03-9200-999-	RESERVE FOR TRANSFER	40,226.00
		9200 SubTotal 40,226.00
03-9400-201-	SOCIAL SECURITY	59,600.00
03-9400-202-	RETIREMENT	90,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
03-9400-203-	EMPLOYEE INSURANCE	138,300.00
03-9400-208-	UNEMPLOYMENT INSURANCE	15,800.00
03-9400-209-	WORKERS' COMPENSATION	45,000.00
03-9400-212-	TRAINING BENEFITS	2,000.00
	9400 SubTotal	350,700.00
	Total Jail Fund	2,564,668.00

Local Government Economic Assistance Fund

04-5025-741-	LGEDF GRANTS	200,200.00
	5025 SubTotal	200,200.00
04-6106-311-	LGEA CONTRACT RD WORK	135,800.00
04-6106-409-	LGEA ROAD GRAVEL & HAUL	14,500.00
04-6106-429-	LGEA GAS & OIL	12,000.00
04-6106-447-	LGEA ROAD MATERIALS	17,100.00
04-6106-457-	LGEA TILE & PIPE	3,100.00
04-6106-503-	BANK CHARGES	50.00
04-6106-588-	LGEA MAINTENANCE OF EQUIPMENT	5,000.00
	6106 SubTotal	187,550.00
04-9200-999-	RESERVE FOR TRANSFERS	241,722.00
	9200 SubTotal	241,722.00
	Total L.G.E.A. Fund	629,472.00

Ambulance Fund

09-5140-106-	DEPARTMENT STAFF	19,725.00
09-5140-107-	DIRECTOR-AMBULANCE SERV	30,600.00
09-5140-137-	MEDICAL PERSONNEL	510,000.00
09-5140-320-	BILLING SERVICES	102,700.00
09-5140-343-	DIRECTOR, MEDICAL SERVICES	7,500.00
09-5140-364-	RENTAL	900.00
09-5140-382-	DRUG TESTING	200.00
09-5140-411-	CUSTODIAL SUPPLIES	2,200.00
09-5140-445-	OFFICE SUPPLIES	5,700.00
09-5140-455-	PETROLEUM PRODUCTS	60,000.00
09-5140-479-	TIRES AND TUBES	3,000.00
09-5140-481-	STAFF UNIFORMS	10,000.00
09-5140-537-	JUDGEMENTS	1,000.00
09-5140-543-	LICENSE	300.00
09-5140-544-	RETURNED CHECK CHARGE	100.00
09-5140-550-	MEDICAL SUPPLIES	37,000.00
09-5140-563-	POSTAL CHARGES	250.00
09-5140-567-	REFUNDS	5,000.00
09-5140-569-	TRAINING & CONFERENCES	4,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
09-5140-573-	TELEPHONE	1,500.00
09-5140-578-	UTILITIES	9,000.00
09-5140-586-	MAINT. & REPAIR-BUILDING	1,000.00
09-5140-592-	MAINT. & REPAIR/VEHICLES	26,200.00
09-5140-595-	EDUCATION	500.00
09-5140-599-	MISCELLANEOUS	100.00
09-5140-703-	COMMUNICATION EQUIPMENT	1,000.00
09-5140-709-	FURNITURE & FIXTURES	30,000.00
09-5140-723-	VEHCILE - REFURBISHMENT	20,000.00
09-5140-725-	OFFICE EQUIPMENT	4,000.00
09-5140-741-	STATE GRANT - OTHER EQUIPMENT	10,700.00
	5140 SubTotal	924,175.00
09-9100-521-	INSURANCE	32,000.00
	9100 SubTotal	32,000.00
09-9200-999-	RESERVE FOR TRANSFER	56,725.00
	9200 SubTotal	56,725.00
09-9400-201-	SOCIAL SECURITY	43,000.00
09-9400-202-	RETIRFMENT	50,000.00
09-9400-203-	EMPLOYEE INSURANCE	126,200.00
09-9400-208-	UNEMPLOYMENT INSURANCE	13,100.00
09-9400-209-	WORKERS COMPENSATION	87,000.00
	9400 SubTotal	319,300.00
	Total Ambulance Fund	1,332,200.00
Forestry		
12-5015-566-	FIRE-PROTECTION-SHERIFF REIMB.	100.00
	5015 SubTotal	100.00
12-5150-902-	FIRE PROTECTION	4,000.00
	5150 SubTotal	4,000.00
12-9200-999-	RESERVE FOR TRANSFER	4,615.00
	9200 SubTotal	4,615.00
	Total Forestry Fund	8,715.00
Occupational Tax Fund		
23-5047-105-	TAX ADMIN. ASSISTANT	17,900.00
23-5047-142-	TAX ADMINISTRATOR	33,600.00
23-5047-301-	ESCROW AGENT	10,000.00
23-5047-307-	AUDIT SERVICES	2,000.00
23-5047-364-	RENT	18,000.00
23-5047-445-	OFFICE SUPPLIES	4,000.00
23-5047-531-	ESCROW AGENT BOND	2,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
23-5047-539-	LEGAL FEES	100.00
23-5047-544-	RETURNED CHECK CHARGE	1,500.00
23-5047-563-	POSTAGE	6,000.00
23-5047-567-	REFUNDS	2,500.00
23-5047-569-	TRAINING	3,000.00
23-5047-573-	TELEPHONE	1,500.00
23-5047-576-	REIMBURSEMENT FOR MILEAGE	2,000.00
23-5047-585-	MAINTENANCE	500.00
23-5047-705-	COMPUTER SYSTEM/SOFTWARE	4,000.00
23-5047-709-	OFFICE FURNITURE/CABINETS	3,300.00
23-5047-725-	OFFICE EQUIPMENT/COPIER LEASE	6,000.00
	5047 SubTotal	117,900.00
23-9200-999-	RESERVE FOR TRANSFER	42,225.00
	9200 SubTotal	42,225.00
23-9400-201-	SOCIAL SECURITY	3,950.00
23-9400-202-	RETIREMENT	8,050.00
23-9400-203-	EMPLOYEE INSURANCE	12,100.00
23-9400-208-	UNEMPLOYMENT INSURANCE	800.00
23-9400-209-	WORKMEN'S COMPENSATION	1,350.00
	9400 SubTotal	26,250.00
23-9500-902-A	CITY OF CORBIN	1,171,875.00
23-9500-902-B	CITY OF WILLIAMSBURG	656,250.00
	9500 SubTotal	1,828,125.00
	Total Occup. Tax Fund	2,014,500.00
Tourist Tax Fund		
75-5405-348-	OTHER RECREATION SUPPORT	1,000.00
	5405 SubTotal	1,000.00
75-5420-348-	PROGRAM SUPPORT-TOURISM	51,000.00
75-5420-503-	BANK CHARGES	100.00
	5420 SubTotal	51,100.00
75-9200-999-	RESERVE FOR TRANSFER	2,200.00
	9200 SubTotal	2,200.00
	Total Tourist Tax Fund	54,300.00
911 Fund		
87-5145-106-	WAGES	243,000.00
87-5145-364-	RENT	9,600.00
87-5145-382-	DRUG TESTING	500.00
87-5145-399-	MISC. CONTRACT SERVICES	1,000.00
87-5145-445-	OFFICE SUPPLIES	3,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Account Code	Description	Appropriation Amount
87-5145-481-	STAFF UNIFORMS	6,000.00
87-5145-569-	TRAINING & CONFERENCES	4,500.00
87-5145-573-	TELEPHONE	78,000.00
87-5145-585-	EQUIPMENT REPAIR & MAINT.	15,000.00
87-5145-599-	MISCELLANEOUS	100.00
87-5145-703-	COMMUNICATION EQUIPMENT	53,000.00
87-5145-725-	OFFICE EQUIPMENT	7,000.00
	5145 SubTotal	420,700.00
87-5146-446-	FUNCTION SPECIFIC CMRS EQUIP & SUPPLIES	35,000.00
	5146 SubTotal	35,000.00
87-9200-999-	RESERVE FOR TRANSFER	103,800.00
	9200 SubTotal	103,800.00
87-9400-201-	SOCIAL SECURITY	19,500.00
87-9400-202-	RETIREMENT	38,000.00
87-9400-203-	HEALTH INSURANCE	54,300.00
87-9400-208-	UNEMPLOYMENT	4,000.00
87-9400-209-	WORKERS' COMPENSATION	1,800.00
	9400 SubTotal	117,600.00
	Total 911 Fund Fund	677,100.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2008-2009

All Funds

Budget Document Page 10 of 10 Pages

Submitted

Date 5/8/08

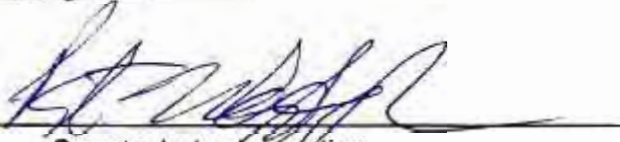
(Signed) 
County Judge/Executive

Approved as to Form and Classification

Date 5/13/08

(Signed) 
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the state local finance officer, has been duly adopted by the WHITLEY COUNTY FISCAL COURT on the 12th day of JUNE, 2008

(Signed) 
County Judge/Executive

Attest: 
Fiscal Court Clerk

Budget of WHITLEY County
Fiscal Year Ending June 30, 2009

Thru March 31,2008

LIABILITIES

Whitley County

<i>Issue Identifier</i>	01	02	03	04	05	
	2002 GEN Oblig Bonds Det. Center	2002 KADD Airport Lease	Voting Machines Lease	2003 AOC Project	2004 Refunding General	
1. Budget Account Code	03-7200-601	01-7700-602	01-7700-602	01-7700-602	01-7700-602	
2. Description of Issue	Det. Center	Airport Lease	Voting Machine	Court Project	04 Refunding	
3. Term (# of Years)	32	10	8	20	5	
4. Current Interest Rate %	5.1368	4.54	4.3	4.35	2.64	
5. Issue Date	4/1/2002	4/18/2002	7/25/2002	7/3/2003	4/2/2004	
6. Total Principal Amount	\$7,800,000	\$765,000	\$172,300	\$605,000	\$576,050	
7. Total Interest Amount	\$8,441,824	\$208,698	\$30,991	\$309,470	\$50,966	
8. Total Issue	\$16,241,824	\$973,698	\$203,291	\$914,470	\$627,016	
9. Principal Balance Remaining	\$7,295,000	\$425,000	\$48,100	\$495,000	\$118,900	
10. Interest Balance Remaining	\$6,646,176	\$53,105	\$2,776	\$199,580	\$3,790	
11. Less Reserve Earnings						
12. Net Outstanding	\$13,941,176	\$478,105	\$50,876	\$694,580	\$122,690	
13. Next Payment Due Date	5/1/2008	5/20/2008	5/20/2008	5/20/2008	10/1/2008	
14. Final Payment Due Date	4/1/2034	5/20/2012	1/20/2010	5/20/2023	4/2/2009	
15. Total Due This Budget	\$486,440	PD By State	\$24,830	\$526,500	\$122,691	\$1,160,461
<i>Issue Identifier</i>	06	07	08	09	10	
	2004 Refunding Road					
1. Budget Account Code	02-7700-602					
2. Description of Issue	04 Refunding					
3. Term (# of Years)	5					
4. Current Interest Rate %	2.64					
5. Issue Date	4/2/2004					
6. Total Principal Amount	\$828,950					
7. Total Interest Amount	\$73,341					
8. Total Issue	\$902,291					
9. Principal Balance Remaining	\$171,100					
10. Interest Balance Remaining	\$5,428					
11. Less Reserve Earnings						
12. Net Outstanding	\$176,528					
13. Next Payment Due Date	10/1/2008					
14. Final Payment Due Date	4/2/2009					
15. Total Due This Budget	\$176,525					\$176,525

This budget section is to be utilized for reporting all current long term debt to include but not limited to public corporation bonds, general obligation bonds, Governmental Leasing Act Issues, & Bond Anticipation notes.

\$1,336,986

WHITLEY COUNTY FISCAL COURT

Liabilities Journal

All Funds

From: 01/01/2001 To: 09/30/2007

Issue	Date	Description	Prin. Account	Prin. Amount	Prin. Balance	Interest Account	Int. Amount	Int. Balance	Issue Total	Issue Balance
102001	04/01/2002	2002 Gen. Oblig Bonds Det. Ctr.	037200601	7,800,000.00	7,295,000.00	037200605	8,441,824.00	6,646,175.97	16,241,824.00	13,941,175.97
102003	04/18/2002	2002 KADD Airport Lease	017700602	765,000.00	425,000.00	017700606	208,698.00	53,105.00	973,698.00	478,105.00
102005	07/25/2002	Voting Machines Lease	017700602	172,300.00	48,100.00	017700606	30,991.00	2,775.77	203,291.00	50,875.77
100603	06/04/2003	KADD-GEN Obligation Lease	2017700602	440,000.00	0.00	017700606	73,280.73	0.00	513,280.73	0.00
200603	06/04/2003	KADD-2003 ROAD LEASE	027700602	310,000.00	0.00	027700606	52,991.15	0.00	362,991.15	0.00
101103	07/03/2003	2003 - AOC Project	017700602	605,000.00	495,000.00	017700606	309,470.00	199,580.15	914,470.00	694,580.15
040203	04/02/2004	2004 Refunding Issue Gen	017700602	576,050.00	118,500.00	017700602	50,965.61	3,790.03	627,015.61	122,690.03
040204	04/02/2004	2004 Refunding Issue RD	027700602	828,950.00	171,100.00	027700602	73,340.74	5,427.97	902,290.74	176,527.97
042605	06/30/2005	WNB REFINANCED NOTE	100037500603	673,000.00	0.00	037500607	83,457.18	0.00	756,457.18	0.00
9 Issues Listed				12,170,300.00	8,553,100.00		9,325,018.41	6,910,854.89	21,495,318.41	15,463,954.89

WHITLEY COUNTY, KENTUCKY FISCAL YEAR ENDING JUNE 30, 2009

Pursuant to KRS 68.275 (3) "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the state local finance officer...". The fiscal court of Whitley County in accordance with state law hereby orders recurring expenses for payroll and utilities be paid when due.

The fiscal court of Whitley County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

ACCOUNT CODE		DESCRIPTION
01-5015-566		Sheriff Reimbursement
01-5020-445		Coroner Reimbursements
01-5080-573		Telephone
01-5081-740		Judicial Center (AOC)
01-5135-573		Telephone
01-5140-742		Ambulance Service Building Construction
01-5212-366	Grant	Solid Waste Grant
01-5212-366 A	Grant	Litter Abatement Grant
01-5212-366 B	Grant	Dump Cleanup
01-7700-602		Principal on Lease
01-7700-606		Interest on Lease
01-9100-299		Cobra Insurance Pass Thru
01-9400-201		Employers Share of Social Security
01-9400-202		Employers Share of Retirement
01-9400-203		Employee Health Insurance
02-6105-573		Telephone
02-7700-602		Principal on Lease
02-7700-606		Interest on Lease
02-9400-201		Employers Share of Social Security
02-9400-202		Employers Share of Retirement
02-9400-203		Employee Health Insurance
03-5101-425		Food Services Contract
03-5101-573		Telephone
03-7200-601		Principal on Bonds
03-7200-605		Interest on Bonds
03-9400-201		Employers Share of Social Security
03-9400-202		Employers Share of Retirement
03-9400-203		Employee Health Insurance
04-5025-741	Grant	LGDEF Grants
09-5140-343		Director of Medical Services
09-5140-455		Petroleum Products

09-5140-573	Telephone
09-9400-201	Employers Share of Social Security
09-9400-202	Employers Share of Retirement
09-9400-203	Employee Health Insurance
23-5047-301	Escrow Agent Service Agreement
23-5047-573	Telephone
23-9400-201	Employers Share of Social Security
23-9400-202	Employers Share of Retirement
23-9400-203	Employee Health Insurance
23-9500-902 A	Inter Local Agreements
23-9500-902 B	Inter Local Agreements
87-5145-573	Telephone
87-9400-201	Employers Share of Social Security
87-9400-202	Employers Share of Retirement
87-9400-203	Employee Health Insurance

It is hereby acknowledged the above standing orders shall expire after July 1, of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of Whitley County according to the provisions of KRS 68. 275 (3).

Motion made by Myers, Second by Baird

Vote all voted yes!

Signed Kay Schwartz Fiscal Court Clerk

Date 5-08-08

Approved Ken Campbell State Local Finance Officer

Date 5-13-08